

**KING COUNTY WATER DISTRICT No. 49**  
**King County, Washington**  
**January 1, 1993 Through December 31, 1993**

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**Schedule Of Findings**

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1. Advance Travel Fund Expense Vouchers Should Be Submitted Timely

Our audit of the Advance Travel Fund operations indicated all three commissioners submitted travel expense vouchers after the tenth day following the close of authorized travel. We examined all eleven travel advances received by the commissioners during the audit period. The following are the results of our procedures: Commissioner McKnight had two advances settled late, Commissioner Siebert had four advances settled late, and Commissioner Schoonmaker had three settled late. Additionally, two of the three late advances for Commissioner Schoonmaker were settled three or more months after the last day of official travel. This condition was also noted in our prior audit.

State law establishes certain requirements for the receipt and accountability for travel advances.

RCW 42.24.150 states in part:

On or before the tenth day following the close of the authorized travel period for which expenses have been advanced to any officer or employee, he shall submit to the appropriate official a fully itemized travel expense voucher, for all reimbursable items legally expended, accompanied by the unexpended portion of such advance, if any.

RCW 42.24.140 further states:

To protect the municipal corporation or political subdivision from any losses on account of advances made as provided in RCW 42.24.120 through 42.24.160, the municipal corporation or political subdivision shall have a prior lien against and a right to withhold any and all funds payable or to become payable by the municipal corporation or political subdivision to such officer or employee to whom such advance has been given, as provided in RCW 42.24.120 through 42.24.160, up to amount of such advance and interest at the rate of ten percent per annum, until such time as repayment or justification has been made. No advance of any kind may be made to any officer or employee under RCW 42.24.120 through 42.24.160, at any time when he is delinquent in accounting for or repaying a prior advance under RCW 42.24.120 through 4.24.160.

This condition resulted due to the commissioners not addressing the need to file timely travel expense vouchers and district management, despite our prior audit recommendations, did not cease to provide additional advances until outstanding advances were settled. If not corrected, the district could incur losses in the amount of the advances plus interest. In addition, when the advances are outstanding for extended periods, they take on the character of a constitutionally prohibited loan.

We recommend the commissioners submit their Advance Travel Fund expense vouchers in accordance with state law.

We further recommend district management assess interest on all travel expense advances outstanding beyond the tenth day after the close of official travel and discontinue the practice of providing additional advances until all outstanding advances have been settled.